be taken by the Government to check the erosion of revenue?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) and (b) data regarding the number of vehicles purchased by persons carrying on business for claiming depreciation is not available as no separate records are maintained for this purpose.

(c) It is proposed under clause 11 of the Finance (No. 2) Bill, 1991 to restrict the depreciation in respect of assets used for a period of less than one hundred eighty days to 50% of the amount of depreciation admissible under the Income-tax Act.

Evasion of Taxes by Traders in Delhi

4258. SHRI RAJNATH SONKAR SHASTRI: Will the Minister of FINANCE be pleased to state:

(a) whether the Government are aware that unscrupulous traders in Delhi build up their cash books by showing sales in cash whereas such sales are actually made on credit and they keep such bills with them to be realised later on;

(b) if so, the number of such cases detected by the income tax and sales tax authorities during the last three years and the action taken thereon;

(c) whether the Government propose to launch a concerted drive to apprehend such unscrupulous traders in Delhi; and

(d) if not, the reasons for allowing traders to convert the black money into white money?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) and (b) For the purposes of Delhi Sales Tax Act, 1975, cash sales and credit sales are treated at par, as sales tax is leviable on both cash sales as well as credit sales.

In the cases taken up for investigation by Income-tax authorities in Delhi in the last three years, such a modus operandi has not come to notice.

(c) and (d) In view of reply to (a) and (b), does not arise.

Non-availability of Items in Customs Disposal Shops

4259. SHRI RAJNATH SONKAR SHASTRI: Will the Minister of FINANCE be pleased to state:

(a) whether textiles, sarees and other goods are sold by the customs disposal shops to co-operative institutions and N. C. C. F. in larger quantities rather than to the general public for their personal use;

(b) if so, the reasons therefor and the steps taken to sell maximum items to the members of general public;

(c) whether public is greatly inconvenienced due to frequent closure and non-availability of goods in these shops; and

(d) if so, the steps taken by the Government to improve the functioning of the customs disposal shops in the country, particularly in Delhi?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) to (d) Confiscated textiles, sarees and other consumer goods are mainly